

TAX ASSISTANCE INFORMATION

Tax Year 2004
(ISSUED JANUARY 2005)



Internal Revenue Service
American Embassy
Paris, France

U.S. Consulate
2, rue St. Florentin
75001 Paris

Phone: (+33) (0)1 43 12 25 55
Fax: (+33) (0)1 43 12 47 52
Email: irs.paris@irs.gov

Internal Revenue Service
American Embassy
Paris, France



Send to: Internal Revenue Service
Western Area Distribution Center
Rancho Cordova, CA 95743-0001
USA

Ship to: Name
(Please print)

Street Address

City/State

Postal Code

Country

Request date:

Prior Years' Tax Forms Order				Prior Year Publications And Packages Are Not Available	
Forms (limit 2 copies each)				Instructions (limit 1 copy each)	
Form Number	Tax Year	Form Number	Tax Year	Form Number	Tax Year

☐ Please send me a 1040X form and instructions (Amended U.S. Individual Income Tax Return).

Table of Contents

Tax Assistance Information

Mission of the IRS at the U.S. Embassy in Paris	1
Contact Information	1
Public Office Hours of the IRS in Paris	1
Filing Requirements	2
Filing Address and Deadlines	2
Tax Forms and Publications	3
Taxpayer Identification Numbers	3
Exchange Rates	3
Payments	4-5
International Tax Assistance	5-6
Per Diem Rates	6
Certification for Obtaining Treaty Benefits	7
Business / Estate Tax Returns	7
Taxpayer Advocate (Unresolved Tax Matters)	7
Filing Prior Year Returns	8
Tax Treaties	8
International Social Security Agreements	9
Order Forms for Tax Forms & Publications	10-11

INTERNAL REVENUE SERVICE U.S. EMBASSY – PARIS

One of the missions of the Internal Revenue Service (“IRS”) at the U.S. Embassy in Paris is to provide taxpayer assistance to American citizens living abroad and foreign citizens with U.S. tax obligations. Taxpayer assistance is provided on a walk-in basis with no appointment necessary every weekday morning and by telephone every weekday morning and afternoon. The IRS further has a team of tax assistants who answer telephone and email inquiries and assist with preparation of returns. However, **DIRECT PREPARATION OF U.S. INCOME TAX RETURNS IS ONLY AVAILABLE TO THE ELDERLY AND HANDICAPPED.** The IRS does not provide state tax assistance. You can access state tax forms at www.irs.gov/formspubs/index.html (click on “Linking To State Tax Forms”) or www.amb-usa.fr/irs/irs.htm (click on “State Taxes”).

CONTACT INFORMATION

Office Location

U.S. Consulate
2, Rue St. Florentin
75001 Paris
France

(Métro: Concorde, Exit: Rue St. Florentin)

Mailing Address

U.S. Embassy
2, Avenue Gabriel (E-414)
75382 Paris Cedex 08
France

Phone: (+ 33) (0)1 43 12 25 55

Email: irs.paris@irs.gov

Fax: (+33) (0)1 43 12 47 52

Websites: www.irs.gov
www.amb-usa.fr/irs/irs.htm

PUBLIC OFFICE HOURS

Walk-In Assistance: Monday - Friday @ 9:00 a.m. - 12:00 p.m.
Telephone Assistance: Monday - Friday @ 9:00 a.m. - 12:00 p.m.
and 1:30 p.m. - 3:30 p.m.

Closed on French and American holidays

TAX FORMS AND PUBLICATIONS FAX ORDER

Richmond Distribution Center, PO Box 85074, Richmond, VA 23261-5074, USA

Fax: (+1) 804 228 3929 or (+1) 804 228 3939

	Q T Y		Q T Y		Q T Y
1040 & Instructions Individual Tax Return		1040A & Instructions Individual Tax Return		1116ES & Instructions Foreign Tax Credit	
1040 Sch A & B Deductions & Interest Income		1040A Sch 1 Interest/Dividend Income		Pub 54 Abroad	
1040 Sch C Profit/Loss Business		1040A Sch 2 Child/Dependent Care		Pub 776 Overseas Filers of 1040	
1040 Sch C-EZ (Short Version)		1040A Sch 3 Elderly/Disabled		Pub 901 U.S. Tax Treaties	
1040 Sch D Capital Gains/Losses		1040EZ & Instructions		Pub 513 Visitors to the U.S.	
1040 Sch E Supplemental Inc/Loss		1040X & Instructions		Pub 514 For Tax Credit	
1040 Sch F Farm Income/Loss		1040NR & Instructions Non- Resident Alien Return		Pub 519 Aliens	
1040 Sch R & Instructions Elderly/Disabled		1040NR-EZ Instructions (Short Version)		Pub 686 For Certification	
1040 Sch SE SS Self-Employment Tax		2555 & Instructions Foreign Earned Income Exclusion		W-7 ITIN	
1040ES & Instructions Estimated Tax		2555EZ & Instructions Foreign Earned Income Exclusion (Short Version)			
Name _____		Address _____		Postal Code _____	
_____		_____		_____	
		City _____		Country _____	

INTERNATIONAL SOCIAL SECURITY AGREEMENTS

International Social Security agreements, often called “Totalization Agreements,” have two main purposes. First, they eliminate dual Social Security taxation, the situation that occurs when a worker from one country works in another country and is required to pay Social Security taxes to both countries on the same earnings. Second, the agreements help fill gaps in benefit protection for workers who have divided their careers between the United States and another country. You may access the agreements that the United States has with other countries at www.ssa.gov/international/agreements_overview.html.

FILING REQUIREMENTS

If you are a U.S. Citizen or resident alien, the rules for filing income, estate, and gift tax returns and for paying estimated tax are generally the same whether you are in the United States or abroad.

Your income, filing status, and age generally determine whether you must file an income tax return. Generally, you must file a return for 2004 if your gross income from **worldwide sources** is at least the amount shown for your filing status in the following table:

FILING STATUS *	AMOUNT
Single _____	\$ 7,950
65 or older _____	\$ 9,150
Head of Household _____	\$ 10,250
65 or older _____	\$ 11,450
Qualifying Widow(er) _____	\$ 12,800
65 or older _____	\$ 13,750
Married filing jointly _____	\$ 15,900
1 spouse 65 or older _____	\$ 16,850
Both spouses 65 or older _____	\$ 17,800
Married filing separately _____ (any age)	\$ 3,100

* If you are the dependent of another taxpayer or are self-employed, see the instructions for Form 1040 for more information on whether you must file a return.

FILING ADDRESS AND DEADLINES

The regular due date for filing U.S. income tax returns is April 15, 2005. However, if you are a U.S. citizen or resident alien residing outside the U.S., you are given an automatic two-month extension to file so that your filing deadline is June 15, 2005. Additional extensions may be obtained by completing Form 4868 or Form 2688. Nevertheless, any tax due must be paid by April 15, 2005, and interest will be charged after that date. You may *e-file* your tax return at www.irs.gov or mail your return to:

Internal Revenue Service
Philadelphia, PA 19255-0215
USA

TAX FORMS AND PUBLICATIONS

Tax forms and publications are available by the following means:

- ▶ **Internet:** www.irs.gov/formspubs/index.html
- ▶ **Fax:** (+ 33) (0)1 43 12 47 52 – France
(+ 1) 703 368 9694 – USA
- ▶ **Mail:** IRS Eastern Area Distribution Center
PO BOX 85074
Richmond, VA 23261-5074
USA

TAXPAYER IDENTIFICATION NUMBERS

The IRS issues Individual Taxpayer Identification Numbers (“ITINs”) to foreign nationals and resident aliens who are required to have a U.S. taxpayer identification number for federal tax purposes but do not have and do not qualify for a Social Security Number. A person may request an ITIN by filing a revised Form W-7 with an attached federal income tax return. An applicant meeting an exception to the requirement to file a tax return (see instructions for Form W-7) must provide documentation to support the exception. Form W-7 is available on the internet at: www.irs.gov/pub/irs-pdf/fw7.pdf.

EXCHANGE RATES

You must report all income in U.S. Dollar equivalents. The following are average exchange rates for 2004, 2003, and 2002:

<u>Entity</u>	<u>Currency</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
EU	Euro	.8039	.8854	1.0612
UK	Pound	.5460	.6123	.6667
Switzerland	Franc	1.2429	1.3452	1.5567
Israel	New Shekel	4.4914	4.5530	4.7382
Egypt	Pound	6.2436	5.9128	4.6577
Turkey	Lira	1,448,898.5492	1,504,741.4226	1,508,920.3252

On December 31, 2004, 1 USD = .73310 EURO. For additional exchange rates, check the U.S. Treasury website at www.fms.treas.gov/intn.html or other sites such as www.oanda.com.

FILING PRIOR YEAR RETURNS

American citizens living outside of the U.S. are subject to the same filing requirements that apply to American citizens living in the U.S.. The U.S. tax-filing requirement is based on worldwide income from all sources irrespective of residence. Special benefits, such as the foreign earned income exclusion and foreign tax credit, may only be claimed if an income tax return is filed.

If you have not filed a U.S. income tax return for one or more years and *no money is due*, you should file returns for the current year and two prior years. However, if you have not filed a U.S. income tax return for one or more years and *money is due*, you should file returns for the current year and five previous years (i.e., a total of six tax years). Instructions for getting prior year forms can be found on page 3 of this booklet. **Note: The statute of limitations for making tax assessments does not begin to run until a tax return is filed. Therefore, the statute remains open on any tax year for which a tax return has not been filed.**

TAX TREATIES

You may obtain a copy of a U.S. income tax treaty by:

- Internet:** www.irs.gov/businesses/international/
- Mail:** U.S. Treasury Department
Office of Public Correspondence
1500 Pennsylvania Ave. NW
Washington, DC 20220
USA
- Fax:** (+1) 202 622 6415

You may access the income tax treaty between France and the U.S. at www.amb-usa.fr/irs/taxtreaty or www2.impots.gouv.fr/conventions_fiscales/eu1994.htm (French version). You may access the estate tax treaty between France and the U.S. at www.info-france-usa.org/intheus/tax/005us.asp or www2.impots.gouv.fr/conventions_fiscales/eu1978.htm (French version) .

CERTIFICATION FOR OBTAINING TREATY BENEFITS

You may send your application for United States Residency Certification, Form 8802, to:

Mail: Internal Revenue Service
U.S. Residency Certification Request
PO Box 16347
Philadelphia, PA 19114-0447
USA

Telephone: (+1) 215 516 7135
Fax: (+1) 215 516 1035 or (+1) 215 516 2485

BUSINESS/ESTATE TAX RETURNS

Our office does not provide tax assistance on business returns or estate tax returns. For these returns, as well as complex individual returns, we encourage you to acquire a list of U.S. tax preparers from the Office of American Services at (+33) (0)1 43 12 48 40 or www.amb-usa.fr/consul/guideas/tax.pdf.

UNRESOLVED TAX PROBLEMS

If you have tried to resolve a tax problem through normal channels but it has not been resolved in a timely manner or if an IRS action is causing you a significant hardship, you should contact the International Taxpayer Advocate at:

Telephone: (+1) 787 622 8940
(+1) 877 777 4778

Fax: (+1) 787 622 8933

Email: www.irs.gov/advocate/

Mail: Internal Revenue Service
Attn: Taxpayer Advocate Office
San Patricio Office Building, Room 200
7 Tabonuco Street
Guaynabo, Puerto Rico 00966

PAYMENTS

- 1. Check.** All checks must be in U.S. Dollars made payable to the “United States Treasury”. Your Social Security Number or ITIN, the tax return form number, and the tax year should be written on the front of your check.
- 2. Electronic Funds Withdrawal.** You may authorize an electronic funds withdrawal from your checking or savings account. This option is available using tax professionals, tax preparation software, and TeleFile. If you select this payment option, you will be prompted to enter your financial institution’s routing number, your account number, and the account type (checking or savings). You can schedule the payment for withdrawal on a future date up to and including the tax return due date of April 15, 2005. Check with your financial institution for your correct routing and account numbers.
- 3. Credit Card.** You also may pay by credit card. This option is available through some tax preparation software and tax professionals. If you *e-file* and *e-pay* your taxes using your personal computer, your tax preparation software will prompt you to enter your credit card information. You also may pay using a credit card by telephone or internet. For more information or to make a payment, you may contact the following service providers.

Official Payments Corporation
(+1) 800 272 9829 or (+1) 877 754 4413
www.officialpayments.com

Link2Gov Corporation
(+1) 888 729 1040 or (+1) 888 658 5465
www.PAY1040.com

Both providers accept all major credit cards: American Express®, Visa®, MasterCard®, and Discover®. You may use your credit card to pay: (a) tax on Forms 1040, 1040A, 1040EZ; (b) estimated tax payments (Form 1040-ES); (c) tax you estimate as due on Form 4868; (d) installment agreement payments (for tax years 1999 and later); and (e) any balance due on an individual income tax return notice.

Service providers charge a convenience fee for credit card payments.

4. Electronic Federal Tax Payment System (EFTPS) offers another way to pay your Federal taxes. It's free and available to business and individual taxpayers. In fact, it's recommended for estimated tax payments and installment agreement payments. For details on how to enroll, visit www.eftps.gov or call EFTPS Customer Service at (+1) 800 555 8778 or (+1) 800 555 4477. Additional information about electronic payment options is available at www.irs.gov/efile.

5. Estimated Tax Payments. Estimated tax payments should be accompanied by Form 1040-ES and mailed to the following address:

Internal Revenue Service
PO Box 80102
Cincinnati, OH 45280-0002
USA

***PLEASE NOTE.** Federal tax returns, claims for refunds, and other documents mailed to the IRS are treated as filed on the date of the postmark, including foreign postmark. However, payments mailed from outside the U.S. are not provided the same treatment. *Payments with foreign postmarks are not considered received until the date of the actual receipt rather than the postmark date. This includes payments submitted with tax returns.* You should take this into consideration when mailing a payment to the IRS from outside the U.S. in order to avoid late payment penalties and interest charges.

INTERNATIONAL TAX ASSISTANCE

BY PHONE AND FAX. You may telephone or fax your questions to the international customer service site located in Philadelphia. This office is open Monday through Friday from 6:00 a.m. to 2:00 a.m. (American) Eastern Standard Time.

Phone: (+1) 215 516 2000

Fax: (+1) 215 516 2555

BY E-MAIL You may email (*Do NOT include your social security number in your email) your tax law and other general questions to:

The Philadelphia Service Center

- by sending an email through the following internet site:
www.irs.gov/businesses/small/international/index.html

The Paris Office of the Internal Revenue Service

- by sending an email to irs.paris@irs.gov

BY MAIL. You may mail your tax inquiries to:

Internal Revenue Service
Philadelphia, PA 19255-0215
USA

BY VISTING AN IRS OFFICE. You may receive international tax assistance from IRS offices located in Europe. These offices carry some tax forms and publications and can help with account problems and answer questions about notices and bills. In addition, from January 1 – June 15 each year, IRS representatives travel to many cities worldwide to assist taxpayers outside the United States.

London, England	(+44) 20 74 08 80 77
Paris, France	(+33) (0)1 43 12 25 55
Berlin, Germany	(+49) 30 83 05 11 40

PER DIEM RATES

Per diem rates for travel within the continental U.S. (CONUS) can be accessed at www.policyworks.gov/perdiem (click on "Domestic Per Diem Rates"). Per diem rates for travel outside CONUS can be accessed at www.policyworks.gov/perdiem (click on the applicable per diem link under "External Links" on the right side of the page).